CA

A K DAS & CO.

Chartered Accountants, SIR R N M HOUSE, 3B,LALBAZAR STREET 5TH FLOOR,
BLOCK NO.2 Kolkata-700 001
Tel No: 033 22481053 033 40069937 Kolkata-70
Email ID: alok_d632@yahoo.com

INDEPENDENT AUDITORS' REPORT

To

The Members of EVANGEL INDIA INFRASTRUCTURE PVT LTD

Report on the audit of the financial statements Opinion EVANGEL INDIA INFRASTRUCTURE PVT LTD("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations

given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its Profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We have nothing to comment regarding Material Uncertainty related to Going Concern.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and

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informing our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Emphasis of Matter

As more specifically explained in Note 3 to the financial statements, the Company has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising inventory. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The Company continues to evaluate them as highly probable considering the orders in hand. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 pandemic which may be different from that estimated at the date of approval of the financial results. The Company will continue to closely monitor any material changes arising from future economic conditions and impact on its business.

Our opinion is not modified in respect of this matter.

Other Matters

We have nothing to report in this regard.

Information other than the financial statements and auditors' report thereon

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of

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the financial statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether

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the company has adequate internal financial controls system in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From

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the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

(a) It is not a subsidiary or holding company of a public company;

(b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;

(c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and

(d) Its turnover for the year is not more than Rs.10 Crores during the year.

As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet, the statement of profit and loss dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014, as amended from time to time;

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(e) On the basis of the written representations received from the directors as on March 31, 2022, taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

(g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

(a) The Company does not have any pending litigations which would impact its financial position;

(b)The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

(c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For A.K.Das & Co.
Chartered Accountants

(A.K.DAS)
Proprietor
Membership No. 055737
Firm Registration No.325204E

UDIN : 26055737UFWGPQ4346

Kolkata , 20th April,2026

EVANGEL INDIA INFRASTRUCTURE PVT LTD
CIN NO. U70109WB2016PTC215618
ADDRESS : A/86, LAKE GARDENS, KOLKATA - 700045
CIN NO.: U70109WB2016PTC215618
BALANCE SHEET AS ON 31ST MARCH 2022
Date of Incorporation : 03rd May 2016

Particulars	Note No.	Amount in Rs'000'	
		31.03.2022	31.03.2021
I. EQUITY & LIABILITIES			
1. Shareholders' Funds			
Share Capital	1	800.00	800.00
Reserve & Surplus	2	179.63	129.10
		979.63	929.10
2. Share Application money pending allotment		-	-
3. Non-Current Liabilities			
Long Term Borrowings			
Deferred Tax Liabilities (Net)		-	-
Other long term liabilities			
Long term provisions		-	-
		-	-
4. Current Liabilities		-	-
Short Term Borrowings			
Trade Payables	3	195.00	195.00
Other Current Liabilities	4	9,255.71	6,670.00
Short Term provisions	5	479.15	69.58
	6	419.60	419.60
TOTAL		10,349.46	7,354.18
		11,329.09	**8,283.28**
2. ASSETS			
1. Non-Current Assets			
Fixed Assets			
Tangible Assets			
Intangible Assets	7	376.00	511.75
Deferred Tax Assets (Net)			
Other Non-current assets		19.82	15.96
		395.82	527.71
2. Current Assets			
Current Investments			
Inventories			
Trade Receivables	8	13,357.19	-
Cash and Cash Equivalents	9	(4,874.82)	5,226.57
Short Term Loans & Advances	10	25.97	748.75
Other Current Assets		-	-
	11	2,424.93	1,780.26
TOTAL		10,933.27	7,755.57
		11,329.09	**8,283.28**

Statement of Significant Accounting Policies
Other Notes on Accounts

Signed in terms of our report of even date
for A K Das & Co.
Chartered Accountants, FRN: 325204E

Alok Das
Membership No. - 055737

UDIN : 26055737UFWGPQ4346
Place : Kolkata, 20th April, 2026

For and on behalf of the Board
EVANGEL INDIA INFRASTRUCTURE PVT LTD

Aranyak Dhar	**Ananya Dhar**
DIRECTOR	**DIRECTOR**
07391893	07392009

NAME OF THE COMPANY : EVANGEL INDIA INFRASTRUCTURE PVT LTD
CIN NO. U70109WB2016PTC215618
ADDRESS : A/86, LAKE GARDENS, KOLKATA - 700045
CIN NO.: U70109WB2016PTC215618
PROFIT AND LOSS statement for the year ended 31ST MARCH 2022

Particulars			
I. Revenue from operations	**Note No.**	**31.03.2022**	**31.03.2021**
II. Other income		**Rs.**	**Rs.**
III. Total revenue (I+II)	12	620.01	5,890.00
	13	44.27	56.96
IV. Expenses		664.28	5,946.96
(a) Cost of materials consumed (Service Costs paid)			
(b) Purchases of stock-in-trade			
(d) Employee benefits expense	14	-	1,792.08
(e) Finance costs	14	-	2,336.31
(f) Depreciation and amortisation expense		-	77.54
(g) Other expenses		-	-
Total expenses	7	178.58	178.58
	15	438.75	1,520.32
V. Profit before exceptional and extraordinary items and tax (III -IV)		**617.32**	**5,904.82**
VI. Exceptional items		46.96	42.14
VII. Profit before extraordinary items and tax (V-VI)			
VIII. Extraordinary items		-	-
		46.96	42.14
IX. Profit before tax (VII-VIII)		-	-
X. Tax expense:		46.96	42.14
(1) Current tax			
(2) Deferred tax			
		16.26	14.00
		(19.82)	(15.96)
XI. Profit / (Loss) for the period from continuing operations (IX-X)			
		(3.57)	(1.96)
XII. Profit / (Loss) from discontinuing operations		50.53	44.10
XIII. Tax expense of discontinuing operations			
		-	-
XIV. Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit / (Loss) for the period (XI+XIV)		-	-
XVI. Earnings per equity Share:		50.53	44.10
Basic and Diluted			
		0.72	0.63

Signed in terms of our report of even date
for A K Das & Co.
Chartered Accountants, FRN: 325204E

Alok Das
Membership No. - 055737

Place : Kolkata
Date:20th April, 2026
UDIN : 26055737UFWGPQ4346

For and on behalf of the Board
EVANGEL INDIA INFRASTRUCTURE PVT LTD

Aranyak Dhar	Ananya Dhar
DIRECTOR	DIRECTOR
07391893	07392009

NOTES ON FINANCIAL STATEMENTS Contd.

	Amount in Rs,000	
	31.03.2022	**31.03.2021**
Note 1 : Share Capital		
Authorised		
10,00,000 Equity shares of Rs.10 each	10,000.00	10,000.00
Issued		
80,000 Equity shares of Rs.10 each fully paid up	800.00	800.00
Subscribed & Fully Paid up		
80,000 Equity shares of Rs.10 each fully paid up	800.00	800.00
	-	-
	800.00	**800.00**

Holding Details for Equity Shares

Shareholder	No. of Shares
Dr.Ananya Dhar (50%)	40,000
	40,000
Mr.Aranyak Dhar (50%)	40,000
	40,000

	31.03.2022	31.03.2021
Note 2 : Reserve & Surplus		
Profit & Loss Statement		
Opening Balance	129.10	79.01
Add : Profit during the year	50.53	44.10
Less : Dividend	-	-
Less : Bonus	-	-
Less : Transfer to General Reserve	-	-
	179.63	**129.10**
Note 3 : Unsecured Loan		
Bani Kar	195.00	195.00
Debabrata Dhar	-	-
	195.00	**195.00**
Note 4 : Trade Payables		
Sundry Creditors	3,669.01	582.88
Advance Received from Customers	5,501.77	5,501.77
Directors' Current Account	84.94	585.35
	9,255.71	**6,670.00**
Note 5 : Other Current Liabilities		
TDS payable	93.22	1.93
GST Payable	10.93	67.64
Others	375.00	-
	479.15	**69.58**
Note 6 : Short Term provisions		
Others :--		
Provision for Income Tax	54.60	54.60
Outstanding Salary	350.00	350.00
Liability for Audit Fee	15.00	15.00
	419.60	**419.60**

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Note 8 : Inventories

Stock in Trade	13,357.19	-
[Valued at Cost]		
	13,357.19	**-**

Note 9 : Trade Receivables

Unsecured Considered Good --		
Outstanding upto 6-months	-	-
Outstanding exceeding 6-months	(4,874.82)	5,226.57
	(4,874.82)	**5,226.57**

Note 10 : Cash and Cash Equivalents

Balances with Bank		
Punjab National Bank	1.96	1.96
HDFC	1.59	744.51
Cash in hand (as certified by management)	22.42	2.28
	25.97	**748.75**

Note 11 : Other Current Assets

Input Credit-CGST	587.48	129.43
Input Credit-SGST	458.22	127.82
Input Credit-IGST	206.22	-
Fixed Deposit	1,173.00	1,523.00
	2,424.93	1,780.26

Note 12 : Revenue from operations

Sale of products

Sale of Flats	-	5,890.00
Sale of Non Taxable Goods	620.01	-
	620.01	**5,890.00**

A.K. DAS & CO.
KOLKATA
Chartered Accountants

	31.03.2022	31.03.2021
Note 14 : Cost of Goods Sold		
Purchases -	-	2,336.31
Add:Purchase- Service Charges	-	1,792.08
	-	**4,128.39**
Note 13 : Other income		
Interest on FD		
Misc Income		
Sundry Balances W/o		
Other Income	44.27	56.96
Changes in Inventories	-	-
	44.27	56.96
Note 15 : Other expenses		
Audit Fees	-	15.00
Association Fees		9.00
Bank Charges	26.57	6.81
Puja Expenses		30.50
Car Insurance		17.91
Car Repairing Expenses		22.00
PPE Kit		11.33
Forcloser Charges		66.98
Electricity Charges		0.24
EDC Annual Rent		1.77
Excavation Fees		20.30
Donation		10.00
General Expenses	47.51	118.76
Filing Fees	-	-
legal Expenses	18.20	375.63
Misc Expenses	1.62	80.99
Municipal Fees	0.44	-
Medical Expenses	2.20	-
Office Maintenance		2.00
Office Purchases		14.18
Office Rent	168.00	-
Postage & Courier	0.45	-
Power & Fuel		1.00
Professional fees	8.91	24.00
Repair & Maintenance		13.97
Rates & Taxes		77.10
Salary & Wages	38.65	434.13
Sanitisation Fees		0.70
Staffwelfare Expenses		2.39
Tax Filing Fees		52.87
Telephone Expenses	30.28	8.55
Travelling Expenses	95.92	102.23
	438.75	**1,520.32**

Signed in terms of our report of even date

for A K Das & Co.
Chartered Accountants,
FRN: 325204E

Alok Das
Membership No. - 055737

For and on behalf of the Board
EVANGEL INDIA INFRASTRUCTURE PVT LTD

Aranyak Dhar
DIRECTOR
07391893

Ananya Dhar
DIRECTOR
07392009

UDIN : 26055737UFWGPQ4346
Place : Kolkata
Date:20th April, 2026

YEAR ENDED 31ST MARCH, 2022

SIGNIFICANT ACCOUNTING POLICIES:

A. INVESTMENTS
Stated at Cost.

B. GRATUITY : NA

C. RECOGNITION OF INCOME & EXPENDITURE
Items of Income & Expenditure are recognized on accrual basis.

D. CONTINGENT LIABILITY : NA
Contingent liabilities are generally not provided for in the aacounts and are shown seperately under Schedule of Notes to Accounts.

E. FOREIGN CURRENCY TRANSACTIONS: NA
Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transactions. Current assets and current liabilities are translated at the year end at exchange rates prevailing as on that date and the profit/loss so determinedand also redlized exchange gains/losses are recognized in the profit & loss account.

F. INCOME TAX
i. Provision is made for income tax liability (if any), which is likely to arise on the results for the year at the current rate of tax in accordance with the provision of Income Tax Act, 1961.

ii. Defer income tax is provided, using the liability method, on all temporary differences at the balance sheet date between the tax base assets and liabilities and their carrying amounts for financial reporting purposes.

iii. Deferred tax assets and liabilities are measured using the tax rate and the tax laws that have been enacted or subsequently enacted at the balance sheet date.

G. The Company has not received any memorandum (as require to be filed by the supplier with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31” March, 2022 as micro, small and medium enterprises. Consequently the amount paid/payable to those parties during the year is NIL.

H. The Company has no industrial undertaking. However,the accounts have been prepared on the basis of a going concern concept in view of the Company may commence another line of business the future.

I. DETAIL OF PROVISION FOR DOUBTFUL DEBTS: NA

J. EARNINGS AND EXPENDITURES IN FOREIGN CURRENCY:

i.	Expenditure in Foreign Currency	NIL (NIL)
ii.	Earning in Foreign Currency	NIL (NIL)

K. PAYMENT TO AUDITORS: (Amt. in Rs.)

PARTICULARS	Current Year	Previous Year
Statutory Audit Fees	15000	15000

L. RELATED PARTY DISCLOSURES
M. LIST OF RELATED PARTIES

A.K. DAS & CO. KOLKATA Chartered Accountants

a. Director's and their relatives

Director's	Aranyak Dhar & Ananya Dhar
Related Parties	Bani Kar
	Debabrata Dhar

b. Other related parties with whom transactions have taken place during the period : NA

c. TRANSACTIONS WITH RELATED PARTIES

Particulars	Transaction Value (Current Period)	Balance as on 31-03-2021
Managerial Remuneration Paid	Nil	Nil
Transactions with Related Parties	84,938	585,351
Total	84,938	585,351

d. No amount has been provided as doubtful debts or advances / written off or written back in the priod in respect of debts due from or to above related parties.

N. SEGMENT REPORTING NA

O. EARNING PER SHARE (EPS)

Particulars	Current Year	Previous Year
a. Calculation of Weighted Average Number of Equity Shares of Rs. 10 each		
No. of Shares at beginning of year	80,000	80,000
Share Issue during the year		
Total No. of equity shares outstanding	80,000	80,000
b. Net Profit/(Loss) after tax	50,526	44,096
c. Basic/Diluted Earnings per Share (Rs.)	0.63	0.55

P. DEFFERED TAX / ASSETS / (LIABILITIES) (NET)

Particulars	Balance as on 31-03-2021	Arising During Year	Balance as on 31-03-2022
Difference between Book & Tax Dep.	(15,947.48)	(3,876.23)	(19,823.71)
Net Deferred Tax Assets/(Liabilities)	(15,947.48)	(3,876.23)	(19,823.71)

Notes:

I. The Company has considerate the net deferred tax liabilities in its books of the Account.

II. Deferred tax asset and Liabilities are measured using the tax rates and the tax laws that have been enacted or subsequently enacted at the balance sheet date.

Q. PENDING LITIGATIONS: NA

Signed in terms of our report of even date
for A K Das & Co.
Chartered Accountants,
FRN: 325204E

Alok Das
Membership No. - 055737

UDIN : 26055737UFWGPQ4346

Place : Kolkata
Date:20th April, 2026

For and on behalf of the Board
EVANGEL INDIA INFRASTRUCTURE PVT LTD

Aranyak Dhar	**Ananya Dhar**
DIRECTOR	**DIRECTOR**
07391893	07392009

EVANGEL INDIA INFRASTRUCTURE PVT LTD
CIN NO. U70109WB2016PTC215618
A/86, LAKE GARDENS, KOLKATA - 700045
Financial Year : 2021-22

Note 7 : Fixed Assets - Tangible Assets ('000)

FIXED ASSETS

		Gross				Depreciation (SLM)					
Assets (SLM)	Year of Useful Life	Gross Block Opening	Additions	Disposal	Gross Block Closing	Opening	Dep. For the Year	Dep on Revaluation Reserve	Adjustment on Sales/Discard	Closing	W.D.V. on 31.03.2022
PLANT & MACHINERY											
Pumps & Motors	5	7.72	-		7.72	6.18	1.54	-	-	7.72	0.00
Computer	3	7.70	-	-	7.70	7.70	-	-	-	7.70	-
Fridge	5	19.07		-	19.07	11.44	3.81	-	-	15.25	3.81
Furniture & Fixtures	5	27.18		-	27.18	10.55	5.27	-	-	15.82	11.36
Car & Motor Cycle	5	757.90	42.83		800.73	303.16	160.15	-	-	463.31	337.42
Voltas AC	5	39.00	-		39.00	7.80	7.80	-	-	15.60	23.40
		858.57	**42.83**	**-**	**901.40**	**346.82**	**178.58**	**-**	**-**	**525.40**	**376.00**

A.K. DAS & CO.
KOLKATA
Chartered Accountants